

K S P M & CO

CHARTERED ACCOUNTANT

HO: 2ND FLOOR, C/O-CITY CENTRAL SCHOOL, ADARSH
NAGAR, (NR HDFC BANK) SAMASTIPUR (BIHAR)
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Auditor's Report

We have audited the attached balance sheet of **DALIT VIKAS ABHIYAN SAMITI, AMBEDKAR HOUSE, BHARAT NIVAS, RAMCHANDRA NAGAR, FATUHA, PATNA (BIHAR)** as at 31st March 2024 and also the Income & Expenditure Account for the year ended on that date annexed thereto. These financial statements are the responsibility of the executive committee. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on test basis evidence supporting the accounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall financial statement presentation.

Further to our comments in the annexure referred to above, we report that:

- (i) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
- (ii) In our opinion proper books of accounts as required by law, have been kept by the concern in so far as it appears from our examination of those books and proper returns adequate for the purpose of our audit;
- (iii) The Balance Sheet, Receipt & Payment and Income & Expenditure Account dealt with by this report are in agreement with the books of accounts;
- (iv) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view:
 - a. In case of the Balance Sheet of the state of affairs of the concern as at 31st March 2024 and
 - b. In case of the Income & Expenditure Account, of the surplus/deficit of the concern for the year ended on that date.

UDIN-24426385BKEGGK4043

Place: Patna
Date: 23.07.2024

For K S P M & CO.
Chartered Accountants
FRN- 019013C

S. Shandilya

CA. S. Shandilya
(Partner)
M.N. - 426385




DALIT VIKAS ABHIYAN SAMITI
AMBEDKAR HOUSE ,BHARAT NIVAS
AT - RAMCHANDRA NAGAR, PO- PARSA, PS- FATUHA, PATNA - 803201 (BIHAR)
(CONSOLIDATED STATEMENT)

BALANCE SHEET AS ON 31ST MARCH 2024

LIABILITIES	AMOUNT	ASSETS	AMOUNT
SURPLUS/DEFICIT		FIXED ASSETS	77,656.00
Opening Balance General A/c	(22,757.00)	(as per schedule- 17)	
Add : Surplus for the Year	<u>22,683.00</u>		
		CURRENT ASSETS	
FIXED ASSET FUND		<u>Closing Balance (General a/c)</u>	
<u>Fixed Asset Fund (General A/c)</u>		TDS Balance	3,000.00
Opening Balance	39,615.00	Cash in Hand	572.00
Add: Purchased during year	-	Cash At Bank	<u>1,354.00</u>
Less: transferred to Income & Expenditure	<u>3,961.00</u>		4,926.00
	35,654.00	<u>Closing Balance (Fcra a/c)</u>	
<u>Fixed Asset Fund (Fcra A/c)</u>		Cash in Hand	-
Opening Balance	49,458.00	Cash At Bank	<u>14,062.75</u>
Add: Purchased during year	-		14,062.75
Less: transferred to Income & Expenditure	<u>7,456.00</u>		
	42,002.00		
Unutilised Fund Under (Fcra)			
JIV Daya Foundation, USA	10,349.41		
Under DVAS General Fund	<u>3,713.34</u>		14,062.75
CURRENT LIABILITIES			
<u>Liability Under General A/c</u>			
Audit Fee Payable	5,000.00		
Rent Pyable	<u>-</u>		5,000.00
TOTAL RS.	<u>96,644.75</u>	TOTAL RS.	<u>96,644.75</u>

In terms of our separate report attached as on even date

For Dalit Vikas Abhiyan Samiti


Dharmendra Kumar
Executive Director

Place: Patna
Date: 23/07/2024



For K S P M & Co.
Chartered Accountants
FRN: 019013C


CA. S. Shandilya
Partner

M.N.- 426385
UDIN- 24426385BKEGGK4043



**DALIT VIKAS ABHIYAN SAMITI
(FCRA ACCOUNT)**

SCHEDULES FORMING PART OF RECEIPT & PAYMENT YEAR ENDED MARCH 2024

PARTICULARS	AMOUNT	AMOUNT
<u>Schedule 1</u>		
<u>OPENING BALANCE (FCRA A/C)</u>		
<u>Cash in hand</u>		
<u>Schedule 2</u>		
<u>Cash at Bank</u>		
Bank Of India	3,40,052.51	
State Bank Of India	2,267.80	3,42,320.31
	Total Rs.	<u>3,42,320.31</u>
<u>Schedule 3</u>		
<u>Income From Interest</u>		
JIV Daya Foundation, USA	5,717.00	
Give Foundation, USA	-	5,717.00
<u>Schedule 4</u>		
<u>UNDER JIV DAYA FOUNDATION, USA</u>		
<u>Pre-School Nutriton And Education Program</u>		
Admin exp	60,300.00	
Travel Support Voluntears	1,39,400.00	
Cost of Amul spray Milk Powder	11,78,595.00	
Gas utensil steel glass	14,600.00	
Parle G biscuits	47,500.00	14,40,395.00
Total Expenditure under UNDER JIV DAYA FOUNDATION, USA		<u>14,40,395.00</u>
<u>Schedule 5</u>		
<u>UNDER GIVE FOUNDATION</u>		
Back to school programme	-	
Livelihood and nutrition support	-	
<u>Schedule 6</u>		
<u>Bank Charges</u>		
JIV Daya Foundation, USA	4,883.56	
Give Foundation, USA	-	4,883.56
	Total Rs.	<u>14,40,395.00</u>
<u>Schedule 7</u>		
<u>Cash In Hand</u>		
<u>Cash At Bank</u>		
Bank Of India A/c- 440310100018437)	11,485.81	
State Bank Of India (A/c- 00000040031953222)	2,576.94	14,062.75
	Total Rs.	<u>14,062.75</u>



DALIT VIKAS ABHIYAN SAMITI (FCRA)
 AMBEDKAR HOUSE, BHARAT NIVAS
 AT - RAMCHANDRA NAGAR, PO. PARSA, PS- FATUHA, PATNA - 803201 (BIHAR)
 SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2024

FIXED ASSETS

Schedule -08

S.NO.	DESCRIPTION OF ASSETS	RATE OF DEPRECIATION	W.D.V. AS ON 01.04.2023	ADDITION DURING THE YEAR	TOTAL	DEPRECIATION ALLOWABLE FOR THE YEAR	W.D.V. AS ON 31.03.2024
Fixed Assets Under Smile Foundation							
<u>Furniture & Fixtures</u>							
1	Almirah	10%	2,904.00	-	2,904.00	290.00	2,614.00
Fixed Asset Purchased Under CASA, Project							
1	Furniture & Fixtures	10%	8,112.00	-	8,112.00	811.00	7,301.00
2	Motor Cycle	15%	10,098.00	-	10,098.00	1,515.00	8,583.00
3	Laptop/ Printer	40%	424.00	-	424.00	170.00	254.00
Fixed Asset Purchased Under NEG FIRE, Project							
1	Laptop	40%	4,536.00	-	4,536.00	1,814.00	2,722.00
2	Inverter	15%	10,361.00	-	10,361.00	1,554.00	8,807.00
3	Furniture	10%	13,023.00	-	13,023.00	1,302.00	11,721.00
Total Rs.			49,458.00	0.00	49,458.00	7,456.00	42,002.00



**DALIT VIKAS ABHIYAN SAMITI
(CONSOLIDATED STATEMENT)**

**SCHEDULES FORMING PART OF RECEIPT & PAYMENT A/C FOR THE YEAR ENDED
ON 31ST MARCH 2024**

PARTICULARS	AMOUNT
<u>Schedule- 9</u>	
<u>OPENING BALANCE (GENERAL A/C)</u>	
Cash in Hand	2,322.00
<u>Cash at Bank</u>	
ICICI SB A/C NO.- 334201000052	2,921.00
Tds balance	3,000.00
	8,243.00
<u>Schedule- 10</u>	
<u>OPENING BALANCE (FCRA A/C)</u>	
Cash in Hand	-
Cash at Bank	3,42,320.31
	3,42,320.31
<u>Schedule -11</u>	
Grant In Aid	
SAATHIRE SOCIAL IMPACT SOLUTION	11,313.00
Ketto Online Vennture Pvt.ltd	5,000.00
	16,313.00
<u>Schedule 12</u>	
<u>Programe Expense(General)</u>	
Mental Health Awarness Prog	8,600.00
Ragi forming to ensure livelihood	8,500.00
Total Rs.	17,100.00
<u>Schedule-13</u>	
<u>CLOSING BALANCE (GENERAL A/C)</u>	
Cash in Hand	-
<u>Cash at Bank</u>	
ICICI SB A/C NO.- 334201000052	1,354.00
	1,354.00
<u>Schedule- 14</u>	
<u>CLOSING BALANCE (FCRA A/C)</u>	
Cash in Hand	-
Cash at Bank	14,062.75
Total Rs.	14,062.75



DALIT VIKAS ABHIYAN SAMITI
AMBEDKAR HOUSE, BHARAT NIVAS
SCHEDULE FORMING PART OF BALANCE SHEET AS ON 31ST MARCH 2024

FIXED ASSETS

Schedule 15

S.NO.	DESCRIPTION OF ASSETS	RATE OF DEPRECIATION	W.D.V. AS ON 01.04.2023	ADDITION DURING THE YEAR	DEDUCTIONS DURING THE YEAR	TOTAL	DEPRECIATION ALLOWABLE FOR THE YEAR	W.D.V. AS ON 31.03.2024
Block-I								
Furniture & Fixtures								
1	Furniture	10%	31,503.00	-	-	31,503.00	3,150.00	28,353.00
2	Almirah	10%	5,903.00	-	-	5,903.00	590.00	5,313.00
3	Carpet	10%	-	-	-	-	-	-
4	Box	10%	-	-	-	-	-	-
5	Utensils	10%	1,225.00	-	-	1,225.00	123.00	1,102.00
6	Play Equipment	10%	-	-	-	-	-	-
7	Fan	10%	984.00	-	-	984.00	98.00	886.00
Block-II								
Computer & Accessories								
1	Computer	40%	-	-	-	-	0.00	0.00
2	Printer	40%	-	-	-	-	0.00	0.00
			Total Rs.			39,615.00	3,961.00	35,654.00

S.NO.	DESCRIPTION OF ASSETS	RATE OF DEPRECIATION	W.D.V. AS ON 01.04.2023	ADDITION DURING THE YEAR	DEDUCTIONS DURING THE YEAR	TOTAL	DEPRECIATION ALLOWABLE FOR THE YEAR	W.D.V. AS ON 31.03.2024
1	Fixed Assets Under Smile Foundation Furniture & Fixtures Almirah	10%	2,904.00	-	-	2,904.00	290.00	2,614.00
Fixed Asset Purchased Under CASA, Project								
1	Furniture & Fixtures	10%	8,112.00	-	-	8,112.00	811.00	7,301.00
2	Motor Cycle	15%	10,098.00	-	-	10,098.00	1,515.00	8,583.00
3	Laptop/ Printer	40%	424.00	-	-	424.00	170.00	254.00
Fixed Asset Purchased Under NEG FIRE, Project								
1	Laptop	40%	4,536.00	-	-	4,536.00	1,814.00	2,722.00
2	Inverter	15%	10,361.00	-	-	10,361.00	1,554.00	8,807.00
3	Furniture	10%	13,023.00	-	-	13,023.00	1,302.00	11,721.00
			49,458.00			49,458.00	7,456.00	42,002.00
			89,073.00			89,073.00	11,417.00	77,656.00

